

ID: CCA-927124-11

Number: **201151025**

Office:

Release Date: 12/23/2011

UILC: 170.12-09

---

**From:**

**Sent:** Tuesday, September 27, 2011 12:42 PM

**To:**

**Cc:**

**Subject:** FW:

Not sure what your "As of December 30, 2008" date below means. Section 170(f)(11)(E) (as modified by the PPA in 2006) applies to appraisals prepared with respect to returns or submissions filed after 8/17/06. Notice 2006-96 applies until the effective date of the final regs. The final regs have not yet been issued.